GOLD RESOURCE CORP Form NT 10-K April 01, 2009

UNITED STATES

OMB APPROVAL OMB Number: 3235-0058

SECURITIES AND EXCHANGE COMMISSION

Expires: April 30, 2009

Washington, D.C. 20549

Estimated average burden hours per response . . . 2.50

SEC FILE NUMBER

FORM 12b-25

333-129321

CUSIP NUMBER

NOTIFICATION OF LATE FILING

38068T105

(Check one:) x Form 10-K o Form 20-F o Form 11-K o Form 10-Q o Form 10-D o Form N-SAR

For Period Ended: December 31, 2008

- Transition Report on Form 10-K
- Transition Report on Form 20-F
- Transition Report on Form 11-K
- " Transition Report on Form 10-Q
- "Transition Report on Form N-SAR

For the Transition Period Ended:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

PART I REGISTRANT INFORMATION

Full Name of Registrant Former Name if Applicable 222 Milwaukee Street, Suite 301 Address of Principal Executive Office (Street and Number) Denver, Colorado 80206 City, State and Zip Code

PART II - RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
 - (c) The accountant s statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III - NARRATIVE

X

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

The Company and its accountants need additional time to finalize its financial information received from its Mexican subsidiaries and draft Management s Discussion and Analysis.

Persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

(Attach Extra Sheets if Needed)

PART IV - OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification

<u>David Babiarz, Esq.</u> (Name)

(303) 861-8013 (Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been

	filed? If answer is no, identify report(s).	x Yes No	
(3)	* *	ge in results of operations from the corresponding period for the last fisc α included in the subject report or portion thereof? "Yes X No	al year will be
	o, attach an explanation of the anticipated on the results cannot be made.	hange, both narratively and quantitatively, and, if appropriate, state the r	easons why a reasonable
		GOLD RESOURCE CORPORATION (Name of Registrant as Specified in Charter)	
has	caused this notification to be signed on its	behalf by the undersigned hereunto duly authorized.	
Date	e March 31, 2009	By /s/ William W. Reid	
title	of the person signing the form shall be typ	an executive officer of the registrant or by any other duly authorized represed or printed beneath the signature. If the statement is signed on behalf give officer), evidence of the representative s authority to sign on behalf	of the registrant by an

filed with the form.

ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).